

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

SCOTT L. BAENA, Litigation Trustee of	:	
the Lernout & Hauspie Speech Products,	:	
N.V. Litigation Trust,	:	04-CV-12606-PBS
	:	
Plaintiff,	:	
	:	
v.	:	
	:	
KPMG LLP and	:	
KLYNVELD PEAT MARWICK	:	
GOERDELER BEDRIJFSREVISOREN,	:	
	:	
Defendants.	:	

**DECLARATION OF MICHEL DESAIVE
IN SUPPORT OF MOTION TO DISMISS OF DEFENDANT
KLYNVELD PEAT MARWICK GOERDELER BEDRIJFSREVISOREN**

I, MICHEL DESAIVE, do hereby state as follows:

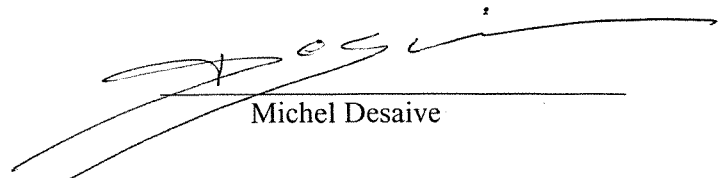
1. I am the managing partner of Klynveld Peat Marwick Goerdeler Bedrijfsrevisoren ("KPMG-B"), a Belgian auditing firm. I have been a member of the firm or its predecessor firm since 1983. My business address is KPMG Bedrijfsrevisoren, Avenue du Bourget 40, 1130 Brussels, Belgium.
2. I submit this declaration in support of KPMG-B's Motion to Dismiss the Complaint. KPMG-B expressly contests this Court's personal jurisdiction over it and the submission of this Declaration does not constitute an appearance, or acceptance of this Court's jurisdiction or otherwise waive any rights to contest the jurisdiction of this Court.
3. KPMG-B is a Belgian limited liability partnership organized under Belgian law (a "cooperative vennootschap met beperkte aansprakelijkheid", or "cvba"). It has six offices located in Belgium. KPMG-B has approximately 24 partners and 280 employees located in Belgium.
4. KPMG-B has never been licensed to do business in Massachusetts, and does not pay taxes in Massachusetts. KPMG-B has never authorized an agent for service of process within Massachusetts.
5. KPMG-B does not maintain an office, nor does it own any real property in Massachusetts.
6. KPMG-B does not maintain bank accounts in Massachusetts.
7. KPMG-B was the Belgian statutory auditor for Lernout & Hauspie Speech Products, N.V. ("L&H"). KPMG-B was engaged by L&H in Belgium. KPMG-B performed services for L&H in Belgium.

8. KPMG-B issued audit reports with respect to L&H's 1998 and 1999 financial statements, in Belgium. KPMG-B's audit reports were delivered to L&H, in Belgium.
9. KPMG-B's engagement partner for the audits of L&H's 1998 and 1999 financial statements worked out of a KPMG-B office located in Belgium.
10. KPMG-B partners in Belgium fund the partnership. Partners in KPMG-B are not partners in any other "KPMG" entity outside Belgium, nor are partners of any other such "KPMG" entity partners of KPMG-B.
11. KPMG-B controls its own daily operations and has the sole authority to hire and fire employees and to accept or decline work for clients. No other "KPMG" entity, or any other entity, has the authority to require KPMG-B to work for a particular client.
12. KPMG-B is a member of KPMG International, which is a Swiss co-operative that is separate and distinct from KPMG-B and all other KPMG member firms. KPMG-B does not own and is not owned by KPMG International. KPMG International is a separate and independent entity which licenses the KPMG name and does not perform professional services. As a member of KPMG International, KPMG-B can offer professional services only in Belgium. Consequently, KPMG-B does not market or advertise its services in the United States.

13. KPMG-B is not an agent of KPMG International nor of any other accounting firm using the name "KPMG", including the US firm KPMG LLP. Nor is any other "KPMG" firm an agent of KPMG-B. Neither KPMG International nor KPMG LLP direct the day-to-day activities or share in the profits of KPMG-B, nor can KPMG-B direct or control their operations or share in their profits.

I declare under penalty of perjury under the laws of Belgium and the laws of the United States of America that the foregoing is true and correct.

Executed at Brussels, Belgium, January 6, 2005



Michel Desaive